

**§ 18.64 Photographic copies of records.**

Proprietors may record, copy, or reproduce records required by this part by any process which accurately reproduces or forms a durable medium for reproducing the original of records. Whenever records are reproduced under this section, the reproduced records will be preserved in conveniently accessible files, and provisions will be made for examining, viewing, and using the reproduced record the same as if it were the original record. The reproduced record will be treated and considered for all purposes as though it were the original record. All provisions of law and regulation applicable to the original record are applicable to the reproduced record.

**§ 18.65 Annual report.**

An annual report, on Form 1695(5520.2), of concentrate plant operations shall be prepared by each proprietor and forwarded in accordance with the instructions for the form. When a proprietor permanently discontinues the business of manufacturing concentrate, the proprietor shall submit the annual report in accordance with the instructions for the form.

[T.D. ATF-436, 66 FR 5472, Jan. 19, 2001]

**PART 19—DISTILLED SPIRITS PLANTS****Subpart A—Scope**

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- 19.1 General.
- 19.2 Territorial extent.
- 19.3 Related regulations.

**Subpart B—Definitions**

- 19.11 Meaning of terms.

**Subpart C—Taxes****GALLONAGE TAXES**

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- 19.25 Time for tax determination.
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- 19.34 Computation of effective tax rate.
- 19.35 Application of effective tax rate (Actual).
- 19.36 Standard effective tax rate.
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- 19.38 Inventory reserve account.

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- 19.41 Claims on spirits, denatured spirits, articles, or wines lost or destroyed in bond.
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- 19.43 Claims relating to spirits lost after tax determination.
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**Subpart Ca—Special (Occupational) Taxes**

- 19.49 Liability for special tax.
- 19.50 Rates of special tax.
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**SPECIAL TAX STAMPS**

- 19.53 Issuance, distribution, and examination of special tax stamps.
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**Subpart D—Administrative and Miscellaneous Provisions****ACTIVITIES NOT SUBJECT TO THIS PART**

- 19.57 Recovery and reuse of denatured spirits in manufacturing processes.
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**AUTHORITIES OF THE DIRECTOR**

- 19.61 Forms prescribed.
- 19.62 Alternate methods or procedures.
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- 19.70 Exemptions to meet the requirements of National defense.
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**AUTHORITIES OF THE REGIONAL DIRECTOR (COMPLIANCE)**

- 19.72 Other businesses.